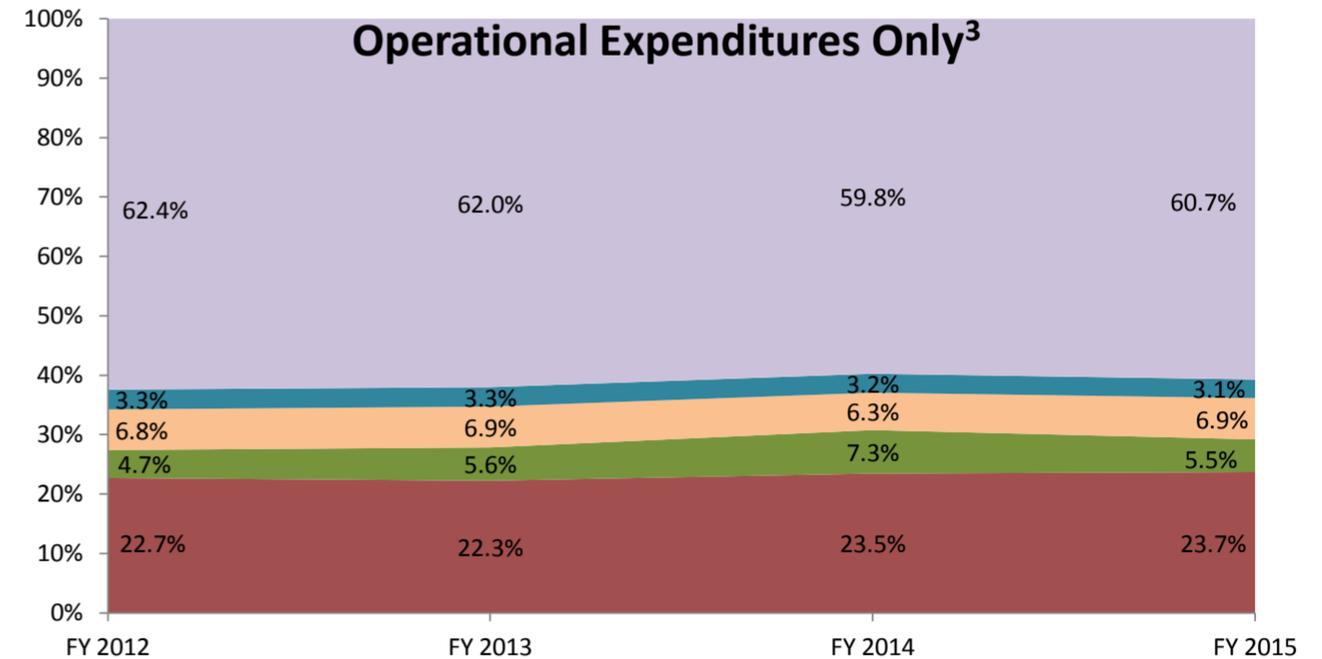
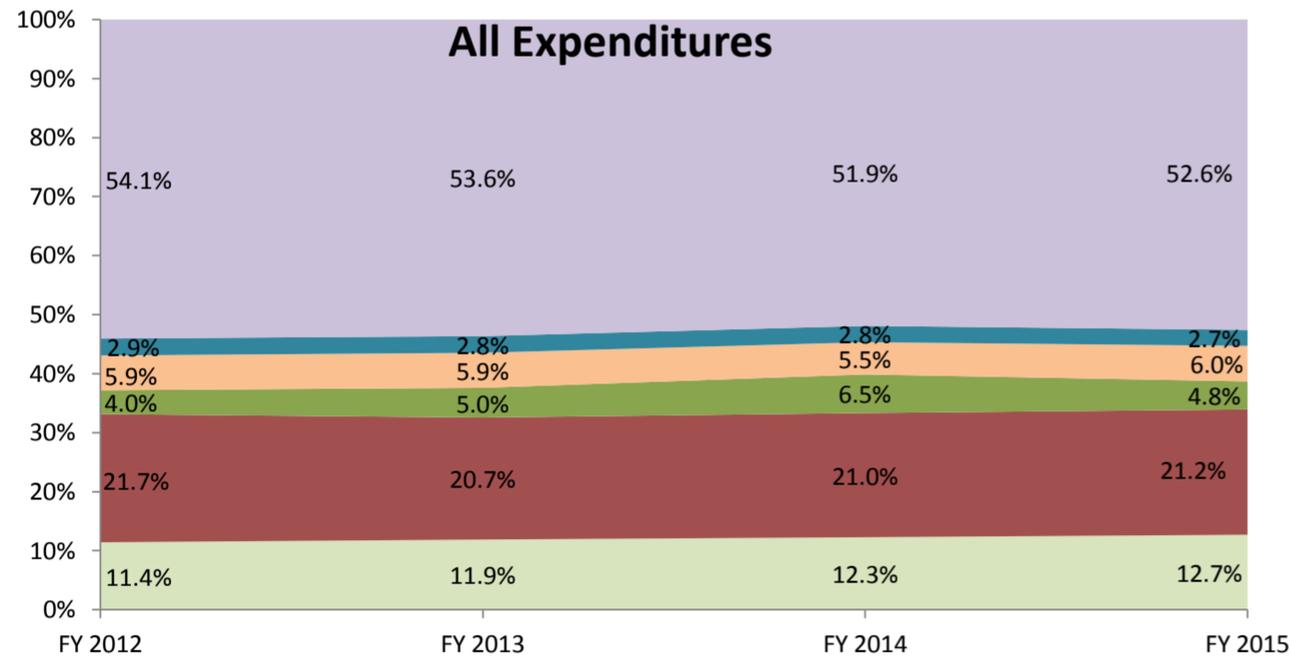


School Corporation Expenditures by Account
Biannual Financial Report Data
Milan Community Schools (6910)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,296,881	58.5%	\$7,067,974	60.1%	\$6,214,280	54.1%	\$6,484,896	53.6%	\$6,254,502	51.9%	\$6,341,863	52.6%
Student Instructional Support	\$754,557	7.0%	\$1,213,350	10.3%	\$1,007,200	8.8%	\$1,058,648	8.8%	\$991,617	8.2%	\$1,051,945	8.7%
Total	\$7,051,438	65.6%	\$8,281,324	70.4%	\$7,221,480	62.8%	\$7,543,545	62.4%	\$7,246,119	60.1%	\$7,393,808	61.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,549,111	23.7%	\$2,454,300	20.9%	\$2,962,015	25.8%	\$3,107,727	25.7%	\$3,324,183	27.6%	\$3,134,401	26.0%
Non Operational	\$1,155,460	10.7%	\$1,029,093	8.7%	\$1,313,724	11.4%	\$1,437,538	11.9%	\$1,480,258	12.3%	\$1,531,522	12.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,704,571	34.4%	\$3,483,393	29.6%	\$4,275,739	37.2%	\$4,545,265	37.6%	\$4,804,441	39.9%	\$4,665,922	38.7%

Grand Total	\$10,756,009	\$11,764,717	\$11,497,219	\$12,088,810	\$12,050,560	\$12,059,730
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Milan Community Schools (6910)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$76,889	\$178,704	\$206,165	NA	168.1%	15.4%
11100	Regular Programs	Elementary	\$1,390,541	\$1,924,112	\$1,894,134	\$1,642,198	18.1%	-14.7%	-13.3%
11200	Regular Programs	Middle/Junior High	\$1,031,747	\$1,447,448	\$1,059,313	\$1,132,754	9.8%	-21.7%	6.9%
11300	Regular Programs	High School	\$828,334	\$1,431,876	\$1,165,035	\$1,250,573	51.0%	-12.7%	7.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$24,075	\$25,200	\$20,700	\$31,000	28.8%	23.0%	49.8%
11420	Regular Programs	Vocational Education - Agriculture B	\$39,051	\$56,751	\$81,623	\$81,413	108.5%	43.5%	-0.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$48,888	\$72,842	\$52,578	\$45,889	-6.1%	-37.0%	-12.7%
11630	Regular Programs	Alternative Education Programs - High School	\$119,815	\$175,432	\$87,486	\$6,974	-94.2%	-96.0%	-92.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$12,776	\$25,133	\$26,217	\$32,500	154.4%	29.3%	24.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$492,381	\$717,959	\$743,495	\$811,761	64.9%	13.1%	9.2%
12510	Special Programs	Culturally Different - Communication Disorders	\$98,948	\$131,663	\$70,214	\$72,947	-26.3%	-44.6%	3.9%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$37,216	\$54,205	NA	NA	45.7%
13100	Adult/Cont. Ed. Programs	Instruction	\$1,381	\$2,942	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$13,607	\$11,591	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$29,720	\$20,453	\$0	\$7,855	-73.6%	-61.6%	NA
16100	Remediation	Remediation Testing	\$14,814	\$28,375	\$16,000	\$22,666	53.0%	-20.1%	41.7%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$152,034	\$196,967	\$145,576	\$263,098	73.1%	33.6%	80.7%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$393,598	\$427,290	\$424,588	\$435,100	10.5%	1.8%	2.5%
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$26,171	\$35,249	\$3,635	\$5,648	-78.4%	-84.0%	55.4%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$2,533	\$0	\$0	NA	NA	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$57,932	\$85,459	\$91,694	\$73,110	26.2%	-14.5%	-20.3%
22220	Instruction	Library/Media Services - School Library	\$8,440	\$11,982	\$10,377	\$13,118	55.4%	9.5%	26.4%
22230	Instruction	Library/Media Services - Audiovisual	\$1,133	\$1,284	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$164,755	\$54,311	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$95,658	\$120,774	\$0	NA	NA	NA
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$23,126	\$88,488	NA	NA	282.6%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$15,411	\$8,577	\$0	\$362	-97.6%	-95.8%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$147,624	\$0	\$0	\$54,524	-63.1%	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$2,018	\$9,514	NA	NA	371.5%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$292,363	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$5,405,537	\$7,067,974	\$6,254,502	\$6,341,863	17.3%	-10.3%	1.4%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$151,708	\$250,261	\$241,874	\$232,521	53.3%	-7.1%	-3.9%
21340	Students	Health Services - Nurse Services	\$55,603	\$101,989	\$90,862	\$93,633	68.4%	-8.2%	3.0%
21390	Students	Health Services - Other Health Services	\$0	\$1,716	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$411,790	\$849,612	\$656,326	\$725,792	76.3%	-14.6%	10.6%
24900	School Administration	Other Support Services - School Admin.	\$1,123	\$9,773	\$2,556	\$0	NA	NA	NA
Student Instructional Support Total			\$620,225	\$1,213,350	\$991,617	\$1,051,945	69.6%	-13.3%	6.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$15,950	\$17,350	\$12,200	22.0%	-23.5%	-29.7%
23120	General Administration	Board of Education - Service Area Assistants	\$45,527	\$90,165	\$82,162	\$84,485	85.6%	-6.3%	2.8%
23150	General Administration	Board of Education - Legal Services	\$15,247	\$9,024	\$1,803	\$5,409	-64.5%	-40.1%	200.1%
23160	General Administration	Board of Education - Promotion Expenses	\$2,090	\$985	\$478	\$1,371	-34.4%	39.2%	186.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$30,877	\$27,600	\$24,155	\$18,431	-40.3%	-33.2%	-23.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$183,558	\$162,037	\$165,502	\$143,145	-22.0%	-11.7%	-13.5%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$40,349	\$1,687	\$835	\$0	NA	NA	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$24,145	\$144,715	\$87,892	NA	264.0%	-39.3%
25750	Central Services	Personnel Services - Health Services	\$243	\$566	\$699	\$388	60.0%	-31.4%	-44.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	(\$634,447)	\$134,625	\$9,880	NA	NA	-92.7%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$191,996	\$210,052	NA	NA	9.4%

School Corporation Expenditures by Account
Biannual Financial Report Data
Milan Community Schools (6910)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25890 Central Services Other Technology Services	\$0	\$140,697	\$24,000	\$0	NA	NA	NA
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$296,122	\$479,048	\$436,363	\$438,896	48.2%	-8.4%	0.6%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$363,968	\$510,831	\$489,652	\$449,796	23.6%	-11.9%	-8.1%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$78,453	\$100,572	\$53,626	\$68,332	-12.9%	-32.1%	27.4%
26499 Category not Specified Other - 2007 Account Code	\$131,799	\$0	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$77,374	\$58,806	\$79,754	\$61,740	-20.2%	5.0%	-22.6%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$98,342	\$96,097	NA	NA	-2.3%
27010 Student Transportation Service Area Direction	\$85,454	\$222,790	\$221,507	\$283,120	231.3%	27.1%	27.8%
27100 Student Transportation Vehicle Operation	\$123,057	\$158,107	\$283,997	\$295,553	140.2%	86.9%	4.1%
27300 Student Transportation Vehicle Servicing and Maintenance	\$103,630	\$121,164	\$205,834	\$171,243	65.2%	41.3%	-16.8%
27400 Student Transportation Purchase of School Buses	\$60,952	\$158,172	\$82,638	\$84,091	38.0%	-46.8%	1.8%
27500 Student Transportation Insurance on Buses	\$15,570	\$7,600	\$25,000	\$19,573	25.7%	157.5%	-21.7%
27700 Student Transportation Contracted Transportation Services	\$219,132	\$215,849	\$820	\$1,400	-99.4%	-99.4%	70.7%
27900 Student Transportation Other Student Transportation Services	\$13,376	\$13,083	\$0	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$0	\$18,500	\$0	\$0	NA	NA	NA
31200 Food Services Operations Food Preparation and Dispensing	\$184,287	\$220,400	\$254,235	\$269,923	46.5%	22.5%	6.2%
31400 Food Services Operations Food Purchases	\$223,734	\$251,401	\$251,749	\$254,078	13.6%	1.1%	0.9%
31900 Food Services Operations Other Food Services	\$22,454	\$79,566	\$52,346	\$67,307	199.8%	-15.4%	28.6%
Overhead and Operational Total	\$2,327,252	\$2,454,300	\$3,324,183	\$3,134,401	34.7%	27.7%	-5.7%
Non Operational							
33400 Category not Specified Athletic Coaches	\$117,514	\$126,183	\$125,669	\$124,457	5.9%	-1.4%	-1.0%
43000 Category not Specified Professional Services	\$27,653	\$40,812	\$0	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$18,408	\$132,259	\$338,235	\$155,132	742.7%	17.3%	-54.1%
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$9,191	\$6,428	\$291,533	NA	3072.1%	4435.5%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$18,608	\$13,355	\$14,146	\$15,531	-16.5%	16.3%	9.8%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$198,018	\$142,001	NA	NA	-28.3%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$96,130	\$45,031	\$0	\$0	NA	NA	NA
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$1,500	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$0	\$13,278	\$0	\$0	NA	NA	NA
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$1,148	\$9,995	NA	NA	770.6%
52200 Interest on Debt Temporary Loans	\$24,576	(\$12,969)	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$63,500	\$0	\$117,000	\$124,000	95.3%	NA	6.0%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$15,806	\$6,433	NA	NA	-59.3%
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$14,510	\$12,193	\$6,681	\$0	NA	NA	NA
54150 Advancements and Obligations Veterans' Memorial Fund - Interest	\$0	\$735	\$67	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$749,333	\$347,525	\$436,050	\$456,449	-39.1%	31.3%	4.7%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$300,000	\$221,011	\$205,991	NA	-31.3%	-6.8%
Non Operational Total	\$1,130,232	\$1,029,093	\$1,480,258	\$1,531,522	35.5%	48.8%	3.5%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$69,196	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$10,236	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$25,622	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,955	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$311,605	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$47,137	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$69,602	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$8,968	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$5,677	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$933	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Milan Community Schools (6910)

				Percent Change						
Account				FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26493	NA		Workman's Compensation - Overhead and Operational	\$6,628	\$0	\$0	\$0	NA	NA	NA
26493	NA		Workman's Compensation - Non Operational	\$122	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Academic Achievement	\$497,716	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Instructional Support	\$74,865	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Overhead and Operational	\$119,105	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Non Operational	\$14,003	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Academic Achievement	\$7,150	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Instructional Support	\$1,161	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Overhead and Operational	\$902	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Non Operational	\$180	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$1,272,763	\$0	\$0	\$0	NA	NA	NA